

**IN THE HIGH COURT OF PUNJAB AND HARYANA AT
CHANDIGARH**

I.T.R No.78 of 1997

Date of decision:22.11.2006

The Commissioner of Income Tax, Patiala ...Petitioner

Versus

M/S Roadmaster Industries of India Ltd., Rajpura

...Respondent

**CORAM: HON'BLE MR.JUSTICE ADARSH KUMAR GOEL
HON'BLE MR.JUSTICE RAJESH BINDAL**

Present: Mr.Sanjay Bansal, Advocate for the revenue.

JUDGMENT

Following question of law has been referred for opinion of this Court by the Income Tax Appellate Tribunal, Chandigarh Bench Chandigarh arising out of its order dated 18.11.1996 passed in I.T.A.No.430/Chandi/91, in respect of the assessment year 1989-90.

“Whether, on the facts and in the circumstances of the case, the ITAT was right in law in upholding the decision of the CIT(A) in allowing deduction u/s 32-AB on machinery assembled by the assessee?

The above question has already been gone into by this Court in **Commissioner of Income Tax, Patiala Vs.M/S Hindustan Wire Product Ltd., Patiala , Rohtak**, ITR No.118 of 1996, decided on 20.9.2006 wherein question has been answered against the Revenue and in favour of the assessee.

In view of the above, the question referred is answered against the Revenue and in favour of the assessee.

The reference is disposed of.

**(Adarsh Kumar Goel)
Judge**

**November 22,2006
Pka**

**(Rajesh Bindal)
Judge**